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*Examination of
Cadbury At Lewes
Long-Term Healthcare Facility*

What Was Performed? An examination of Cadbury At Lewes Long-Term Healthcare Facility as of June 30, 2017.

Why This Report? The State of Delaware is required to ensure the fiscal records at nursing care facilities are retained and properly support the cost report, or the financial report showing the cost and charges related to Medicaid activities that is submitted to the Medicaid Agency. These costs must comply with federal and state regulations.

Under the Delaware Medicaid State Plan, the state is required to examine a sample of long-term care facilities each year. This is to ensure the facility's cost reports and wage surveys comply with federal and state requirements.

What Was Found? The Cadbury At Lewes Long-Term Healthcare Facility examination could not be fully completed because administration could not provide supporting documentation for a portion of the costs (approximately \$1.1 million, or 18 percent) that were included on the 2016 report.

Because of the lack of documentation, auditors were unable to determine the accuracy of these costs, whether adjustments to these amounts were necessary, and whether management's assertions related to these costs were accurate.

The Examination of Cadbury At Lewes Long-Term Healthcare Facility as of June 30, 2017, can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at Kathleen.Mcguinness@delaware.gov
